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Common deductions in the tax return

When you claim a deduction in your tax return, your tax is calculated on the basis of a lower income amount. This means that you will pay less tax. The amount you will be due to pay is determined by the tax rate that applies to you. Here you can find out about some of the deductions you can claim. You cannot claim deductions for private living costs.

Keep your receipts

If you claim a deduction in your tax return, you must be able to prove that you have incurred the expenses in question. You cannot claim deductions for private living expenses. You can only claim deductions for expenses that are directly connected with your work.

Deductions — Income from employment

Journeys to and from work (box 2.1)

You are only entitled to claim deductions for journeys between your home and your place of work for the share of your travel expenses that exceeds SEK 11,000.

You can claim deductions for travel by public transport if the distance between your home and work is at least 2 km.

For travel by car or motorcycle, you are entitled to claim deductions for your expenses if the distance involved is at least 5 km. You must also save at least two hours of travelling time per day compared with using public transport.

You are also entitled to claim deductions for travel by car or motorcycle if there is no public transport service and if the distance involved is at least 2 km.

Have you used your car for work-related journeys?

Have you used your car for work-related journeys on at least 60 days during the income year, and also drive at least 3,000 km for your work? If so, you are entitled to claim deductions for journeys between your home and work for the days on which you used your car for work-related journeys.

Have you used your car for work-related journeys on at least 160 days during the income year, and also driven at least 3,000 km for your work? If so, you are entitled to claim deductions for all the days on which you used your car for journeys between your home and work.

Deductions you can claim for journeys between your home and work

2024 tax return (for income year 2023)

- SEK 25 per 10 km for journeys using your own car
- SEK 12 per 10 km for journeys using an employer-provided car that is not solely powered by electricity
- SEK 9,50 per 10 km for journeys using an employer-provided car, if it is solely powered by electricity
- SEK 12,50 per 10 km for journeys using a motorcycle or microcar
- SEK 6 per 10 km for journeys using a moped
- SEK 350 per year for journeys using a bicycle

If you are eligible for tax deductions for a car, you can claim a deduction for congestion tax.

Our e-service "Calculate your deductions for travel expenses" can help you to calculate the deduction you can claim for travel to and from work.

- [Calculate your deductions for travel expenses \(e-service in Swedish\) External link.](#)

Journeys to and from work if you are old, sick or disabled

If you need to travel by car due to old age, sickness or disability, you can claim a deduction for travel expenses relating to journeys to and from work. For journeys using your own car, you can claim a deduction for the expenses you have incurred, up to a maximum of SEK 50 per 10 km for the income year 2023 (i.e., in your 2024 tax return). You are not required to meet the distance or time-saving requirements.

For journeys using an employer-provided car, you can claim deductions up to a maximum of SEK 24 per 10 km. If the car runs solely on electricity, the deduction amount is SEK 19 per 10 km.

In this case, you can only claim a deduction for the share of your travel expenses that is over SEK 11,000.

Deductions for full vehicle travel costs can only be granted in connection with old age, sickness or disability if you are unable to use public transport and cannot travel to and from work without using a car. You must be able to provide a medical certificate.

Business trip (box 2.2)

Travel expenses

When an employer has paid a subsistence allowance

When you travel by car for work, your employer can pay you a tax-free car allowance of:

- SEK 25 per 10 km for journeys using your own car
- SEK 12 per 10 km for journeys using an employer-provided car, if it is not solely powered by electricity
- SEK 9,50 per 10 km for journeys using an employer-provided car, if it is solely powered by electricity
- SEK 12,50 per 10 km for journeys using a motorcycle or microcar
- SEK 6 per 10 km for journeys using a moped

When an employer has not paid a subsistence allowance

If you have not received a subsistence allowance from your employer for your business trip, you may claim a deduction of:

- SEK 25 per 10 km for journeys using your own car
- SEK 12 per 10 km for journeys using an employer-provided car, if it is not solely powered by electricity
- SEK 9,50 per 10 km for journeys using an employer-provided car, if it is solely powered by electricity

- SEK 12,50 per 10 km for journeys using a motorcycle or microcar
- SEK 6 per 10 km for journeys using a moped

Have you made a business trip by car and paid congestion tax? If your employer has compensated you for congestion tax, you will not pay tax on the amount you have been paid. You cannot claim a deduction either. If, on the other hand, you have not received compensation from your employer, you can claim a deduction for congestion tax.

Increased living expenses

In order to claim deductions for increased living expenses (meals and minor expenses), you must have spent the night in another location during your business trip. You must also have travelled to a location more than 50 km away from your ordinary place of work and more than 50 km away from your home.

If you have received a daily subsistence allowance at a standard rate, you do not need to declare this allowance, and you cannot claim a deduction for the expenses incurred. If you have not received a daily subsistence allowance and can prove that you have incurred increased expenses (for meals and petty expenses), you can claim a deduction. You will either be granted a deduction at a standard rate, or a deduction corresponding to the increase in your expenses.

The standard deduction rates for meals and minor expenses for business trips within Sweden are as follows:

2024 tax return (income year 2023)

- Whole day: SEK 260
- Half day: SEK 130
- Standard night rate: SEK 130

2025 tax return (for income year 2024)

- Whole day: SEK 290
- Half day: SEK 145
- Standard night rate: SEK 145

Subsistence allowances: business trips outside Sweden

If you make business trips outside Sweden, you can claim deductions for increased living expenses in accordance with the rules that apply to business trips within Sweden. You are entitled to claim a deduction for meals and small expenses, corresponding to the standard rate for the country in question.

You can claim a deduction for the full cost of accommodation. If you cannot provide proof of your accommodation expenses, you can claim 50% of the standard rate per night.

For business trips lasting more than three months, you can claim a deduction for meals and small expenses at 70% of the normal rate. You can still claim a deduction for the full cost of accommodation.

The standard deduction rates for meals and minor expenses for business trips outside Sweden are:

- Whole day: a standard rate
- Half day: 50 % of the standard rate (if the trip ends at 19:00 or earlier and starts at 12:00 or later, the day of departure and day of return count as a half day each)
- [2024 subsistence allowance rates for travel outside Sweden \(in Swedish\)](#)

Temporary work, dual residence and journeys home (box 2.3)

To be entitled to a deduction, you are required to spend the night in the same area as your place of work. The distance between your place of residence and place of work must be greater than 50 km.

Temporary work

If you have temporary employment in a location other than your place of residence, you can claim a deduction for increased living expenses in your tax return. You are entitled to do so in the following circumstances:

- if the employment term is relatively short (generally no more than two years) – for example, a six-month probationary period, or parental leave cover
- if the employment term is longer but still temporary – for example, project-based employment or construction work
- if you work in more than one location
- if there is a particular reason why you cannot move to the same area as your place of employment

In order to claim a deduction,

- you must keep a residence where you live

- you must stay the night in the same area as your place of work
- the distance between your place of residence and your place of work must be greater than 50 km.

Please note that you can only claim a deduction for meals and small expenses for the first month of your stay in the same area as your place of work. However, this time limit does not apply to deductions for accommodation expenses.

During the first month in your new place of work, you can either claim a deduction for the actual increase in your expenses (for meals and small expenses), or a deduction at a standard rate. The standard rates are as follows:

- SEK 130 per day of temporary work within Sweden the income year 2023 (tax return 2024).
- Half of the standard rate per day of temporary work in another country

You can claim a deduction for the amount you have paid for accommodation where you work. If you are unable to show what you have paid for your accommodation but are able to prove that you have spent the night in the same area as your place of work, you can claim:

- SEK 130 per day of temporary work within Sweden for income year 2023 (2024 tax return)
- 50% of the standard rate per day of temporary work outside Sweden
- [2024 subsistence allowance rates for travel outside Sweden \(in Swedish\)](#)

You are not entitled to claim a deduction for increased accommodation expenses if your previous residential property has been rented out.

Dual residence

If you have dual residence, you may claim a deduction in your tax return for increased living expenses. You have dual residence if, for example, you have moved to another place of residence due to new employment, and kept a residential property for you, your spouse, cohabiting partner, or family in your original place of residence.

To claim a deduction, you must meet the following requirements:

- you must stay the night in the same area as your place of employment
- the distance between your place of residence and your place of work must be greater than 50 km

You can only claim a deduction connected with dual residence for a limited period. Please note that different limitation periods apply to meals and minor expenses, and to accommodation.

During the first month in your new place of work, you can claim either a deduction for the actual increase in your expenses for meals and small expenses, or a deduction at a standard rate. The standard rates are as follows:

- SEK 78 per day the income year 2023 (tax return 2024) if the new location is in Sweden.
- 30% of the standard rate if the new location is outside Sweden

If you have received a benefit payment for expenses, your deduction amount must be reduced by the expenses benefit amount.

To find out more about the standard rates for different countries, please click here:

- [2024 subsistence allowance rates for travel outside Sweden \(in Swedish\)](#)

You can claim a deduction for the cost of accommodation in the same area as your new place of work. You can claim deductions for a maximum of two years. Married and cohabiting individuals can claim deductions for more than two years if they have dual residence due to their spouse's or cohabiting partner's employment. If this applies to you, you can claim a deduction for a total maximum period of five years.

If your family has moved to the location in which you work, you can claim a deduction for accommodation at your previous place of residence.

You are not entitled to claim deductions for increased accommodation expenses if your previous residence has been rented out.

- [Dual residence \(legal guidance in Swedish\) External link.](#)

Journeys home

If you are staying at a location other than your place of residence, due to work, you can claim a deduction for expenses connected with journeys home.

You can claim a deduction for journeys home if the distance between your place of residence and the location in which you work is greater than 50 km and you stay the night in the area where your work is situated.

You can claim a deduction for a maximum of one journey home (i.e., one return journey) per week. This rule applies to travel within the EU/EEA area. According to the Supreme Administrative Court's decision reached on 2014-05-28, you can also claim deductions for journeys to Switzerland.

If there is no public transportation available, you are entitled to claim the following deductions:

Tax return 2024 (2023 income year)

- SEK 25 per 10 km for journeys using your own car
- SEK 12 per 10 km for journeys using an employer-provided car, if it only runs on something other than electricity
- SEK 9,50 per 10 km for journeys using an employer-provided car, if it only runs on electricity
- SEK 12,50 per 10 km for journeys using a motorcycle or microcar

The employer-provided car may have been provided to you or to a person in your family.

You can claim a deduction even if your employer has compensated you for travel expenses. Compensation for travel expenses payments counts as salary.

Other expenses (box 2.4)

You are only entitled to a deduction for the share of your travel expenses that is over SEK 5,000.

Parking costs

To qualify for a deduction for parking costs that you incur at your workplace, you must have used your car regularly for work.

- If you have used your car for work for at least 60 days during the year, and drove at least 3,000 km for work, you are entitled to claim a deduction for parking charges for the days on which you used your car for work.
- If you used your car for work on at least 160 days during the year, and drove at least 3,000 km for work, you are entitled to claim a deduction for parking charges for all the days on which you used your car for work.

Parking fines

You cannot claim a deduction for parking fines. This applies whether you incurred your parking fines on a business trip or during private time.

Work clothes

The clothes you buy for use at work count as private living expenses. You cannot claim a deduction for them. You can, however, claim a deduction for personal protection equipment and protective clothing.

Unemployed: expenses

If you are unemployed and have received unemployment benefit in the form of unemployment insurance compensation, you are entitled to claim deductions for travel expenses for journeys connected with your visits to the Swedish Public Employment Service (Arbetsförmedlingen). You are also entitled to claim a deduction for travel expenses and other expenses you have incurred on journeys connected with applying for suitable jobs within Sweden.

Private office

You can only claim a deduction for a private office if your employer does not provide you with an office. If your private office is in your home, you will only be entitled to a deduction in exceptional cases. If you sometimes work from home, this does not mean you are entitled to claim a deduction for a private office.

Books and newspapers

In certain cases, you might be able to claim a deduction for books and newspapers. This depends on your occupation. Further, this rule is only valid if your employer does not provide the literature in question.

Computer

In most cases, the cost of a computer counts as a private living expense, and you cannot claim a deduction for it.

Specialist literature

See "Books and newspapers".

Preschool fees

You cannot claim a deduction for preschool fees.

Insurance

You cannot claim a deduction for ordinary life, accident or health insurance, or for endowment insurance.

Mobile phone (private)

You can claim a deduction for phone calls you make for work. However, you cannot claim a deduction for the cost of purchasing a mobile phone or for the subscription.

Medical costs

Healthcare- and medicine-related costs are not deductible.

Study costs

In order to claim a deduction for study expenses, you must be required to complete the training course in order to retain your current employment. However, if you are studying in order to apply for a new job, you cannot claim a deduction for your study expenses.

Telephone costs

If you use your own telephone for work-related calls, you can claim a deduction for the cost of these calls. You cannot however claim a deduction for your subscription.

Congestion tax

See "Journeys to and from work" and "Business trips",

Tools

If you have purchased equipment or tools that are necessary for work, you can claim a deduction for these expenses – provided that:

- the items in question are not provided by your employer
- the items are subject to depreciation

Deductions – Capital

Student loan

You cannot claim a deduction for interest on, and indexation adjustments to, student loans.

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